

Property Taxes

TABLE 16A – TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2000

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate ^a	Net revenue (In thousands)	Rate ^a	Net revenue (In thousands)
1	2	3	4	5	6
2000	\$909.1	2.9%	\$26,026	—	—
1999	763.8	2.9	23,249	—	—
1998	759.0	2.9	22,815	—	—
1997	867.7	2.9	26,282	—	—
1996	920.9	2.9	26,707	—	—
1995	945.3	2.9	27,415	—	—
1994	1,103.1	2.9	31,991	—	—
1993	1,272.3	2.9	36,897	—	—
1992	902.4	2.9	26,170	—	—
1991	661.8	2.9	19,192	—	—
1990	890.5	2.9	24,937	—	—
1989	762.7	2.9	21,731	—	—
1988	669.2	2.9	20,014	—	—
1987	577.2	2.9	16,828	—	—
1986	451.8	2.9	14,009	—	—
1985	396.5	2.9	12,155	—	—
1984	425.0	2.9	13,144	—	—
1983	400.5	2.9	12,045	— ^b	\$81
1982	296.1	2.9	9,004	5.2%	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 ^c	6.0	23,822 ^c	0.5	1,985 ^c

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B – TIMBER PRODUCTION^a STATISTICS, BY COUNTY, 2000

County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)	County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)
1	2	3	1	2	3
Amador	28.4	9,982	Placer	32.5	9,659
Butte	85.8	33,484	Plumas	154.2	49,224
Calaveras	49.1	15,174	San Mateo	4.5	4,533
Del Norte	46.1	38,584	Santa Clara	4.0	3,867
El Dorado	107.5	28,208	Santa Cruz	18.4	14,036
Fresno	16.3	4,917	Shasta	144.6	49,006
Glenn	16.5	5,634	Sierra	40.8	12,360
Humboldt	388.9	285,231	Siskiyou	193.4	63,798
Kern	5.3	1,387	Sonoma	24.2	19,494
Lake	6.1	2,216	Tehama	100.9	35,559
Lassen	60.6	20,654	Trinity	72.7	24,813
Madera	3.2	773	Tulare	5.4	1,530
Mariposa	2.7	863	Tuolumne	61.1	17,727
Mendocino	156.1	114,636	Yuba	46.8	13,931
Modoc	41.6	12,031	Other ^d	0.6	591
Nevada	47.3	15,169	TOTAL	1,965.7	\$909,067

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b. Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.

d. Includes timber harvested in Alameda, Contra Costa, Los Angeles, Merced, Mono, Monterey, Napa, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Barbara, Solano, Stanislaus, and Ventura counties.